

# Exhibit H

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**Richard A. Johnson**  
Partner

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Nashville City Center  
511 Union Street, Suite 2700  
Nashville, Tennessee 37219

**Practice Areas**

- Federal, state and local taxation
- Estate and gift planning
- Limited liability company and partnership law

**Industry Experience**

- Closely held businesses
- Tax exempt foundations and charities

Martindale-Hubbell

**Peer Review Rated**

For Ethical Standards and Legal Ability

Richard Johnson is a partner at Waller Lansden and manages the firm's Tax practice. Mr. Johnson's practice focuses on three areas: advising closely held companies; assisting high net worth individuals with tax, estate and gift planning; and providing counsel to tax exempt organizations.

Mr. Johnson represents large, closely held companies in a broad range of industries. In addition to advising these companies on business law and operational matters, Mr. Johnson integrates ongoing corporate objectives with the long-range goals of company owners and family ownership groups. Mr. Johnson was a member of the Tennessee Bar Association committee that drafted legislation for the Tennessee Revised Limited Liability Company Act enacted in 2005. Mr. Johnson combines his vast experience with LLCs and partnership law with strategic tax planning to minimize corporate and personal tax liabilities on both the state and federal levels. Mr. Johnson also counsels the owners of closely held businesses on business succession planning and entity restructuring to help ensure the smooth transition of ownership and operation from one generation to the next.

In addition to business owners and entrepreneurs, Mr. Johnson represents other high net worth individuals, including corporate officers and executives, investors and families with inherited assets. Mr. Johnson assists in ensuring the security and financial stability of individuals and their families by protecting and retaining wealth through strategic planning related to income, estate, gift and generation-skipping transfer taxes. He has utilized grantor retained annuity trusts, qualified personal residence trusts, family limited partnerships, life insurance trusts, family dynasty trusts, charitable split interest trusts and private foundations to develop comprehensive asset transfer strategies that not only minimize tax liabilities but fulfill family and charitable objectives. Within this context, Mr. Johnson provides counsel on the effective use of personal and charitable gifts, life insurance, employee death benefits, stock options and other types of asset ownership to minimize the burden of estate taxes.

Mr. Johnson advises large tax exempt foundations and public charities on formation and operation matters, including issues related to maintaining tax exempt status. In April 2005 he provided testimony to the U.S. Senate Finance Committee with regard to possible new regulations and reforms aimed at curbing abuses in the management of not-for-profit organizations. His testimony was based on his experience representing the State of Tennessee in its efforts to return the \$100 million Maddox Foundation to Tennessee after its controversial move to Mississippi.

Mr. Johnson is recognized in *The Best Lawyers in America* (Woodward White Inc.) for his work in tax law. He is the co-author of *The Tennessee Chapter, ABA Property Tax Handbook* and was formerly the Tennessee state editor for the *Journal of Multi-State Taxation*.

#### Education

- B.A. in Accounting, cum laude, University of Mississippi, 1983
- J.D., with Honors, University of Tennessee, 1986
- Master of Laws in Taxation, University of Florida, 1987

#### Professional Activities

- Manages the firm's Tax Practice Group
- Member, Nashville, Tennessee, Florida and American Bar Associations
- Fellow, Nashville Bar Foundation
- Chairman, Tax Section of the Tennessee Bar Association
- Member, Nashville Estate Planning Council
- Chairman, Estate Planning Committee of the Nashville Bar Association
- Former Chairman, Committee of the Tax Section of the Nashville Bar Association
- Member, Tax Section of the American Bar Association
- Member, Probate Trust and Real Property Section of the American Bar Association
- Member, American College of Trusts and Estates Counsel
- Co-author, *Tennessee Chapter, ABA Sales & Use Handbook*
- Commentator and lecturer at various tax seminars



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